

EXHIBIT “B”

Delphi LPA accounting

Settlement	Contract Year/Date	(Due Delphi)/ Due Excellus	Variance	Payments/Settlements	(Due Delphi)/ Due Excellus
Blue Choice	6/20/2002			345,179.09	Balance
Blue Choice	1/02-12/02		(633,116.36)		345,179.09
Blue Choice	1/03-12/03		282,811.42		(287,937.27)
Blue Choice	1/04-12/04		(1,266,953.49)		(5,125.85)
Settlement	12/29/2004			1,272,800.00	(1,272,079.34)
Blue Choice	1/05-12/05		178,485.68		720.66
Blue Choice	1/06-12/06		5,772.58		179,206.34
Blue Choice	1/07-12/07		(264,599.52)		184,978.92
Timothy's Law	8/1/07-12/31/07		42,746.93		(79,620.60)
Blue Choice	1/08-12/08		490,939.10		(36,873.67)
					454,065.43
					454,065.43

early 6 month settlement

Check to Delphi

TOTAL DUE EXCELLUS

Based on timing, all is from 2008 variance.